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# HOUSE BILL No. 1317

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-12-11.

**Synopsis:** Blind and disabled property tax deduction. Increases the property tax deduction for blind and disabled persons from \$6,000 assessed value to \$9,000 assessed value.

**Effective:** January 1, 2002.

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## Kruse

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January 9, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

## HOUSE BILL No. 1317

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-12-11 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 11. (a) An  
3 individual may have the sum of ~~six~~ **nine** thousand dollars ~~(\$6,000)~~  
4 **(\$9,000)** deducted from the assessed value of real property that the  
5 individual owns, or that the individual is buying under a contract that  
6 provides that the individual is to pay property taxes on the real  
7 property, if the contract or a memorandum of the contract is recorded  
8 in the county recorder's office, and if:  
9 (1) the individual is blind or the individual is a disabled person;  
10 (2) the real property is principally used and occupied by the  
11 individual as the individual's residence; and  
12 (3) the individual's taxable gross income for the calendar year  
13 preceding the year in which the deduction is claimed did not  
14 exceed seventeen thousand dollars (\$17,000).  
15 (b) For purposes of this section, taxable gross income does not  
16 include income which is not taxed under the federal income tax laws.  
17 (c) For purposes of this section, "blind" has the same meaning as the

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IN 1317—LS 7624/DI 52+



1 definition contained in IC 12-7-2-21(1).

2 (d) For purposes of this section, "disabled person" means a person  
3 unable to engage in any substantial gainful activity by reason of a  
4 medically determinable physical or mental impairment which:

5 (1) can be expected to result in death; or

6 (2) has lasted or can be expected to last for a continuous period of  
7 not less than twelve (12) months.

8 (e) Disabled persons filing claims under this section shall submit  
9 proof of disability in such form and manner as the department shall by  
10 rule prescribe. Proof that a claimant is eligible to receive disability  
11 benefits under the federal Social Security Act (42 U.S.C. 301 et seq.)  
12 shall constitute proof of disability for purposes of this section.

13 (f) A disabled person not covered under the federal Social Security  
14 Act shall be examined by a physician and the individual's status as a  
15 disabled person determined by using the same standards as used by the  
16 Social Security Administration. The costs of this examination shall be  
17 borne by the claimant.

18 (g) An individual who has sold real property to another person  
19 under a contract that provides that the contract buyer is to pay the  
20 property taxes on the real property may not claim the deduction  
21 provided under this section against that real property.

22 SECTION 2. [EFFECTIVE JANUARY 1, 2002] **(a) This act**  
23 **applies to property taxes first due and payable after December 31,**  
24 **2002.**

25 **(b) This SECTION expires January 1, 2004.**

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